

50 -Bryant Drinking

REVENUE

ACCT#	ACCOUNT NAME	BUDGET
	<u>Interest Revenue</u>	_____
	<u>Misc Revenue</u>	=====

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

50 -Bryant Drinking
W/WW Bryant Drink WtrSRF
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
	Drinking Water SRF	
	Miscellaneous Expense	

50 -Bryant Drinking
W/WW Bond Debt Rsrv B 08
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
<hr/>		
	W/W BD Debt Ser Res B 08	
	<u>Miscellaneous Expense</u>	
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*** END OF REPORT ***

51 -2012 Sewer Cons

REVENUE

ACCT#	ACCOUNT NAME	BUDGET
	<u>Misc Revenue</u>	<u> </u>
	<u>Transfers</u>	<u> </u>

51 -2012 Sewer Cons
W/WW Clean Water SRF
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
	Clean Water SRF	

	Miscellaneous Expense	

*** END OF REPORT ***

55 -W/WW Bond B Deb

REVENUE

ACCT#	ACCOUNT NAME	BUDGET
<hr/>		
	<u>Interest Revenue</u>	
	4-5500-35-01 Interest Earned	<u>500</u>
	TOTAL Interest Revenue	500
	<u>Misc Revenue</u>	<hr/>
	<u>Transfers</u>	<hr/>
	TOTAL REVENUE	<u>500</u>

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

55 -W/WW Bond B Deb
W/WW Bond Debt Rsrv B 08
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
	W/W BD Debt Ser Res B 08	
	Miscellaneous	
	Transfers	
	REVENUES OVER/(UNDER) EXPENDITURES	500

*** END OF REPORT ***

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

57 -W/WW Bond A Deb

REVENUE

ACCT#	ACCOUNT NAME	BUDGET
	<u>Interest Revenue</u>	<u> </u>
	<u>Misc Revenue</u>	<u> </u>
	<u>Transfers</u>	
4-5700-50-82	Xfer from Revenue Fd	<u>720,000</u>
	TOTAL Transfers	<u>720,000</u>
4-5700-50-82	Xfer from Revenue Fd	
	TOTAL REVENUE	<u>720,000</u>

PERMANENT NOTES:
Xfer from Fd 82 Revenue for Bond Pmt Principal & Interest

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

57 -W/WW Bond A Deb
W/WW Bond Fund A 08
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
<hr/>		
W/WW Bond Fund A 08 =====		
<u>Miscellaneous</u>		
5-5700-05-14	Misc Expense	3,000
5-5700-05-59	Long Term Bond Pmt WRR	<u>714,655</u>
	TOTAL Miscellaneous	<u>717,655</u>
5-5700-05-59	Long Term Bond Pmt WRR	
	PERMANENT NOTES:	
	Water & Sewer Revenue Refunding Bonds Series 2008	
	6/1/13 \$169,827.50	
	12/1/13 \$375.000	
	\$169,827.50	
TOTAL W/WW Bond Fund A 08		<u>717,655</u>
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TOTAL W/WW Bond Fund A 08		<u>717,655</u>
<hr/>		
*** TOTAL EXPENDITURES ***		<u>717,655</u>
<hr/>		
REVENUES OVER/ (UNDER) EXPENDITURES		<u>2,345</u>

*** END OF REPORT ***

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

59 -W/WW Bond A Deb

REVENUE

ACCT#	ACCOUNT NAME	BUDGET
<u>Interest Revenue</u>		
	4-5900-35-01 Interest Earned	500
	TOTAL Interest Revenue	500
<u>Misc Revenue</u>		
<u>Transfers</u>		
	TOTAL REVENUE	500

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

59 -W/WW Bond A Deb
W/WW Bond Debt Rsrv A 08
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
	W/WW Bond Debt Resv 08 =====	
	Miscellaneous	_____
	Transfers	_____
		=====
		=====
	REVENUES OVER/(UNDER) EXPENDITURES	500 =====

*** END OF REPORT ***

60 -Fair Share

REVENUE

ACCT#	ACCOUNT NAME	BUDGET
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Interest Revenue

Misc Revenue

Ordinance 2006-40 Lombard Development LLC pays a proportionate share of the cost of a wastewater facility. Lombard is not in Bryant city limits but in our planning jurisdiction.

Transfers

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

60 -Fair Share
Fair Share
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
	Fair Share	
	Miscellaneous	
	Transfers	
5-6000-50-01	Xfer to Operating	49,000
	TOTAL Transfers	49,000
5-6000-50-01	Xfer to Operating	
	PERMANENT NOTES: AMI Meter System Project	
	Capital Exp Fixed Assets	
	TOTAL Fair Share	49,000
	TOTAL Fair Share	49,000
	*** TOTAL EXPENDITURES ***	49,000
	REVENUES OVER/(UNDER) EXPENDITURES	(49,000)

*** END OF REPORT ***

72 -Sub-Div Impact

REVENUE

ACCT#	ACCOUNT NAME	BUDGET
	<u>Interest Revenue</u>	<u> </u>
	<u>Transfers</u>	
	4-7200-50-82 Xfer from Revenue Fd	<u>5,000</u>
	TOTAL Transfers	<u>5,000</u>
	4-7200-50-82 Xfer from Revenue Fd	
	PERMANENT NOTES: Landers Group Subdivision	<u> </u>
	TOTAL REVENUE	<u>5,000</u> =====

72 -Sub-Div Impact
Subdiv Impact - Bk Ozark
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
<u>SUB-DIV IMPACT-BK OZARK</u>		
<u>Miscellaneous</u>		
<u>Transfers</u>		
5-7200-50-01	Xfer to Operating	20,000
	TOTAL Transfers	20,000
5-7200-50-01	Xfer to Operating	
	PERMANENT NOTES:	
	AMI Meter System Project	
<u>Capital Exp Fixed Assets</u>		
	TOTAL SUB-DIV IMPACT-BK OZARK	20,000
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	TOTAL Subdiv Impact - Bk Ozark	20,000
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	*** TOTAL EXPENDITURES ***	20,000
<hr/>		
	REVENUES OVER/(UNDER) EXPENDITURES	(15,000)
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*** END OF REPORT ***

73 -Water Depreciat

REVENUE

ACCT#	ACCOUNT NAME	BUDGET
<hr/>		
<u>Interest Revenue</u>		
4-7300-35-01	Interest Earned	<u>150</u>
	TOTAL Interest Revenue	150
 <u>Misc Revenue</u>		
<hr/>		
<u>Transfers</u>		
<hr/>		
	Xfer to Fund 84 now	<hr/>
TOTAL REVENUE		<u>150</u>

73 -Water Depreciat
Depreciation - Bk Ozark
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
<u>Depreciation Bk Ozark</u>		
<u>Miscellaneous</u>		
<u>Transfers</u>		
5-7300-50-01	Xfer to Operating	106,000
	TOTAL Transfers	106,000
5-7300-50-01	Xfer to Operating	
	PERMANENT NOTES: AMI Meter System Project	
<u>Construction Projects</u>		
	TOTAL Depreciation Bk Ozark	106,000
TOTAL Depreciation - Bk Ozark		106,000
*** TOTAL EXPENDITURES ***		106,000
REVENUES OVER/(UNDER) EXPENDITURES		(105,850)

*** END OF REPORT ***

80 -Water Operating

REVENUE

ACCT#	ACCOUNT NAME	BUDGET
<u>Permits & Fees</u>		
<u>Interest Revenue</u>		
4-8000-35-01	Interest Earned	300
	TOTAL Interest Revenue	300
<u>Reimbursement Revenue</u>		
<u>Misc Revenue</u>		
<u>Transfers</u>		
4-8000-50-02	Xfer from Rev Serv Chg	10,000
4-8000-50-80	Xfer from Other Funds	2,200,000
4-8000-50-82	Xfer from Rev Water Sales	3,000,000
	TOTAL Transfers	5,210,000
4-8000-50-80	Xfer from Other Funds	
	PERMANENT NOTES:	
	Fund 60 \$49,000	
	Fund 72 \$20,000	
	Fund 73 \$106,000	
	Fund 84 \$458,000	
	Fund 85 \$825,000	
	Fund 86 \$102,000	
	Fund 96 \$640,000	
4-8000-50-82	Xfer from Rev Water Sales	
	PERMANENT NOTES:	
	From Fund 82	
<u>Reimbursement Revenue</u>		
<u>Transfers</u>		
4-9500-50-82	Xfer from Rev Sewer Sales	2,360,000
	TOTAL Transfers	2,360,000
4-9500-50-82	Xfer from Rev Sewer Sales	
	PERMANENT NOTES:	
	From Fund 82	
<u>Transfers</u>		
	TOTAL REVENUE	7,570,300

80 -Water Operating
Water Operating
DEPARTMENT EXPENDITURES

ACCT# ACCOUNT NAME BUDGET

Operating FundPersonnel

5-8000-01-01 Salaries	270,000
5-8000-01-02 SS/Medicare Match	22,000
5-8000-01-03 Health Group Insurance	75,000
5-8000-01-04 Workers' Comp	3,500
5-8000-01-05 APERS	41,000
5-8000-01-06 SWB Intra Fund	68,400
5-8000-01-13 Uniform Expense	5,000
5-8000-01-15 Employee Assistance Services	300
5-8000-01-16 Phy/Drug Test	1,000
5-8000-01-17 Overtime	10,000
5-8000-01-19 Unemployment	4,000
TOTAL Personnel	500,200

5-8000-01-01 Salaries PERMANENT NOTES:
Add 1/2 Laborer Position for 2013
Director 33%
Admin (2) 50%
Customer Service (3) 50%
Meter Readers & Field Techs (3) 50%
Supt 100%
Equip Operator 100%
Foreman 100%
Utility Worker 100%
Committee Members (8) 50%

5-8000-01-03 Health Group Insurance PERMANENT NOTES:
Family coverage \$760
Single coverage \$373

5-8000-01-04 Workers' Comp PERMANENT NOTES:
\$162,500 @ 1.84%
\$101,100 @ .14%

5-8000-01-05 APERS PERMANENT NOTES:
1/1 - 14.28%
7/1 - 14.88%

5-8000-01-06 SWB Intra Fund PERMANENT NOTES:
Water reimburses General for salaries/wages for shared
administrative employees. \$168,000/2
Less receive from Street for WW Director \$31,200/2

5-8000-01-16 Phy/Drug Test PERMANENT NOTES:
CDL Licenses

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

80 -Water Operating
Water Operating
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
5-8000-01-19	Unemployment	
	PERMANENT NOTES: Est 3.3% 10 employees	
<u>Building & Grounds</u>		
5-8000-02-01	Maintenance/Repairs	6,500
5-8000-02-02	Electric Utilities	7,500
5-8000-02-03	Gas Utilities	2,500
5-8000-02-04	Telephone Utilities	4,000
5-8000-02-05	Cellular Phones	5,000
5-8000-02-08	Tools/Equipment	7,000
5-8000-02-09	Supplies Misc	500
5-8000-02-10	Water/WW Utilities	1,500
5-8000-02-11	Sanitation	7,500
5-8000-02-12	Insurance/Property	5,500
5-8000-02-13	Pest/Chem/Seed/Fert	1,000
5-8000-02-14	Janitorial Supplies	750
5-8000-02-16	Floormats/Supplies	1,000
	TOTAL Building & Grounds	50,250
5-8000-02-01	Maintenance/Repairs	
	PERMANENT NOTES: M&R \$3,000 City Hall share \$3,500 (10%)	
5-8000-02-04	Telephone Utilities	
	PERMANENT NOTES: Verizon \$5/modem/mo. Anticipate 14 around city for AMI System	
5-8000-02-05	Cellular Phones	
	PERMANENT NOTES: 12 Cell phones	
5-8000-02-12	Insurance/Property	
	PERMANENT NOTES: 11/4/12-11/3/13 \$5452.10	
<u>Vehicle Expense</u>		
5-8000-03-01	Service/Repair	16,000
5-8000-03-03	Equipment	2,000
5-8000-03-04	Fuel	40,000
5-8000-03-05	Tires	3,000
5-8000-03-06	Radios	2,400
5-8000-03-07	Heavy Equip Maintenance	5,000
5-8000-03-11	Insurance/Vehicles	4,000
	TOTAL Vehicle Expense	72,400
5-8000-03-01	Service/Repair	
	PERMANENT NOTES: Repairs to dump truck \$5,000 (cylinder to operate bed)	
5-8000-03-06	Radios	
	PERMANENT NOTES: Add 3 new handheld radios.	
5-8000-03-07	Heavy Equip Maintenance	
	PERMANENT NOTES:	

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

80 -Water Operating
Water Operating
DEPARTMENT EXPENDITURES

ACCT# ACCOUNT NAME BUDGET

Vac-con Truck

Supplies

5-8000-04-01 Office Supplies	6,000
5-8000-04-02 Office Equip Supplies	1,000
5-8000-04-03 Office Equip/Maintance	1,500
5-8000-04-04 Computer Supplies	1,000
5-8000-04-05 Computer Equip/Software	3,000
5-8000-04-06 Software Support	5,500
5-8000-04-07 Subscriptions/Dues	2,000
5-8000-04-08 Printing	7,000
5-8000-04-09 Advertising	4,000
5-8000-04-10 Safety Program	2,500
5-8000-04-11 Training Aids	500
5-8000-04-12 Postage	23,000
5-8000-04-16 Extinguisher Exp	500
5-8000-04-17 Municipal League Dues	2,700
TOTAL Supplies	60,200

5-8000-04-07 Subscriptions/Dues PERMANENT NOTES:
WuDB Dues
AWWA Dues
AWWWEA Dues
AWWMA Dues

5-8000-04-17 Municipal League Dues PERMANENT NOTES:
Municipal League Legal Defense Prog rate 2013
(\$2.60/capita)

Miscellaneous

5-8000-05-02 Office Equipment Purch/Lease	10,000
5-8000-05-03 Equipment Repairs	1,000
5-8000-05-05 Equipment Rental	5,000
5-8000-05-08 Engineer Exp	9,000
5-8000-05-11 Copier/Post Lease/Exp-Water	2,500
5-8000-05-13 Website Expense	1,000
5-8000-05-16 Travel/Training - Water	8,000
5-8000-05-50 Contract Purch Serv - Water	10,000
5-8000-05-57 Chemical Exp	5,000
5-8000-05-58 Accounting Exp	10,000
5-8000-05-60 Sales Tax	260,000
5-8000-05-61 Depreciation Fd - Water	90,000
5-8000-05-62 Water Deposit Refunds	100,000
5-8000-05-63 Arkansas Health Dept FeesFSDWA	33,000
5-8000-05-65 Operating Supplies	115,000
5-8000-05-67 Dues & Fees	5,000
TOTAL Miscellaneous	664,500

5-8000-05-02 Office Equipment Purch/LeaPERMANENT NOTES:
Office furniture 6 offices

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

80 -Water Operating
Water Operating
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
	Projector with screen for training room	
5-8000-05-05	Equipment Rental	PERMANENT NOTES: Dozer, skid skeer
5-8000-05-08	Engineer Exp	PERMANENT NOTES: Crist Engineering contract \$4,500/mo divided 3 ways then 1/2
5-8000-05-11	Copier/Post Lease/Exp-Wate	PERMANENT NOTES: FX 3000 in Water Office \$300
5-8000-05-16	Travel/Training - Water	PERMANENT NOTES: AWWA AWWA Rate Study Training Weftech - Environmental AWWWMA AWWWEA - Local License Bite Stick Training Kansas City April \$575
5-8000-05-57	Chemical Exp	PERMANENT NOTES: Chemical Chlorine Tablets
5-8000-05-58	Accounting Exp	PERMANENT NOTES: Independent CPA firm req'd audit
5-8000-05-60	Sales Tax	PERMANENT NOTES: Sales Tax 9% on water sales only Should = Fd 82 4-8000-30-27
5-8000-05-61	Depreciation Fd - Water	PERMANENT NOTES: 3% of Operating Revenue Calculation - use Accounts 23,24,25,27,29,30,33,42
5-8000-05-63	Arkansas Health Dept Fees	PERMANENT NOTES: \$.30/meter/mo
5-8000-05-65	Operating Supplies	PERMANENT NOTES: Pipe, waterline repairs/supplies Sod, weed killer, tools, water pumps, gravel
<u>Customer Service</u>		
5-8000-06-01	Cost of Water	1,015,000
5-8000-06-06	Meters / Boxes	50,000
5-8000-06-65	Operating Supplies	500
	TOTAL Customer Service	1,065,500
5-8000-06-01	Cost of Water	PERMANENT NOTES: Booster Pump Station & Water Tower should allow COB to purchase water at non peak rates for 6/12 months. CAW increase 3.78% March 2013 est \$30k

80 -Water Operating
Water Operating
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
	3.61% 2014	
	0% 2015	
5-8000-06-06	Meters / Boxes	
	PERMANENT NOTES: AMI system going online.	
<u>Lift Station Expense</u>		
5-8000-07-01	R & M - Booster Pump Station	10,000
5-8000-07-02	Utilities - BPS	36,000
5-8000-07-04	Outside Contractors - BPS	5,000
	TOTAL Lift Station Expense	51,000
5-8000-07-02	Utilities - BPS	
	PERMANENT NOTES: Engineer Est \$3000/mo	
<u>Transfers</u>		
<u>Capital Exp Fixed Assets</u>		
5-8000-20-06	Vehicles	35,000
5-8000-20-11	Other Equipment	13,100
5-8000-20-15	Twenty Year Plan	5,000
5-8000-20-16	AMI Meter Reading Expense	2,200,000
	TOTAL Capital Exp Fixed Assets	2,253,100
5-8000-20-06	Vehicles	
	PERMANENT NOTES: Crew Truck 55 Super Duty or Dump Truck	
5-8000-20-09	FIRE PROOF FILE CABINETS	
	PERMANENT NOTES: FireKing File Cabinet for Business Office	
5-8000-20-11	Other Equipment	
	PERMANENT NOTES: Trailer for Trackhoe \$10,000 Chop Saw \$1100 Electric Pump \$1000 Pipe Rack \$1000	
5-8000-20-15	Twenty Year Plan	
	PERMANENT NOTES: Completed 5 years of 20 year plan, time to renovate plan for next 20 years.	
<u>Construction Projects</u>		
5-8000-21-01	Remodel/Expansion	50,000
5-8000-21-09	Water Line Replacement	400,000
5-8000-21-14	Fire Hydrant Expense	40,000
	TOTAL Construction Projects	490,000
5-8000-21-01	Remodel/Expansion	
	PERMANENT NOTES: Remodel City Hall Water Department for better workflow.	
5-8000-21-09	Water Line Replacement	
	PERMANENT NOTES:	

80 -Water Operating
Water Operating
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
	Amount remaining from 2012. Remove asbestos pipe from Boone Road highest priority.	
5-8000-21-14	Fire Hydrant Expense PERMANENT NOTES: FIRE HYDRANT REHABILITATION - sandblasting, painting and marking all of our hydrants with <u>markers on the street</u>	5,207,150
TOTAL	Operating Fund	5,207,150
TOTAL	Water Operating	5,207,150

BUDGET LISTING

AS OF: DECEMBER 31ST, 2012

80 -Water Operating
Wastewater
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
<u>Sewer Fund</u>		
=====		
<u>Personnel</u>		
5-9500-01-01	Salaries	505,000
5-9500-01-02	SS/Medicare Match	42,000
5-9500-01-03	Group Health Insurance	150,000
5-9500-01-04	Workers' Comp	6,000
5-9500-01-05	APERS	80,000
5-9500-01-06	SWB Intra Fund	68,400
5-9500-01-13	Uniform Exp	12,000
5-9500-01-15	Employee Assistance Serv	300
5-9500-01-16	Phys/Drug Test	1,500
5-9500-01-17	Overtime	40,000
5-9500-01-19	Unemployment	7,000
	TOTAL Personnel	912,200

5-9500-01-01 Salaries	PERMANENT NOTES: Add 1/2 new labor position for 2013 Rewrite Operator position to Chief Operator, add \$12,000 Director 34% Admin (2) 50% Customer Service (3) 50% Meter Readers (3) 50% Supt (2) 100% Foreman 100% Pump Operator (1) 100% Operator (4) 100% Utility Workers (4) 100% Committee Members (8) 50%
5-9500-01-03 Group Health Insurance	PERMANENT NOTES: Family coverage \$760 Single coverage \$373
5-9500-01-04 Workers' Comp	PERMANENT NOTES: \$396,900 @ 1.47% \$101,100 @ .14%
5-9500-01-05 APERS	PERMANENT NOTES: 1/1 14.28% 7/1 14.88%
5-9500-01-06 SWB Intra Fund	PERMANENT NOTES: WW reimburses General for salaries/wages for shared administrative employees. \$168,000/2 From Street for WW Dir \$31,200/2

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

80 -Water Operating
Wastewater
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
5-9500-01-13	Uniform Exp	
	PERMANENT NOTES: PANTS: 20*10*5 SHIRTS: 20*10*5 TSHIRT: COVERALLS JACKETS BOOTS \$100*11 STAFF	
5-9500-01-17	Overtime	
	PERMANENT NOTES: Treatment Plant operates 24 hours day/7 days a week.	
5-9500-01-19	Unemployment	
	PERMANENT NOTES: Estimated 3.3% 18 employees	
<u>Building & Grounds</u>		
5-9500-02-01	Maintenance/Repairs	6,500
5-9500-02-02	Electric Utilities	235,000
5-9500-02-03	Gas Utilities	2,500
5-9500-02-04	Telephone Utilities	4,000
5-9500-02-05	Cellular Phones	4,500
5-9500-02-08	Tools/Equipment	7,000
5-9500-02-09	Supplies Misc	500
5-9500-02-10	Water/WW Utilities	1,500
5-9500-02-11	Sanitation	7,500
5-9500-02-12	Insurance/Property	13,500
5-9500-02-13	Pest/Chem/Seed/Fert	1,000
5-9500-02-14	Janitorial Supplies	750
5-9500-02-16	Floormats/Supplies	1,000
	TOTAL Building & Grounds	285,250
5-9500-02-01	Maintenance/Repairs	
	PERMANENT NOTES: M&R \$3,000 Reim General City Hall 10% \$3,500	
5-9500-02-02	Electric Utilities	
	PERMANENT NOTES: New aerators will add \$35k in EQ Basin	
5-9500-02-04	Telephone Utilities	
	PERMANENT NOTES: Windstream	
5-9500-02-05	Cellular Phones	
	PERMANENT NOTES: 7 water 6 ww 1 director 2 treatment plant hot spots 4 tablets	
5-9500-02-12	Insurance/Property	
	PERMANENT NOTES: 11/4/12-11/3/13 \$13,321	

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

80 -Water Operating
Wastewater
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
<u>Vehicle Expense</u>		
5-9500-03-01	Service/Repair	8,000
5-9500-03-03	Equipment	4,000
5-9500-03-04	Fuel	40,000
5-9500-03-05	Tires	3,000
5-9500-03-06	Radios	5,000
5-9500-03-07	Heavy Equip Maintenance	24,000
5-9500-03-11	Insurance/Vehicles	7,000
	TOTAL Vehicle Expense	91,000
5-9500-03-01	Service/Repair	PERMANENT NOTES: Truck repairs
5-9500-03-06	Radios	PERMANENT NOTES: 6 New radios \$800 ea
5-9500-03-07	Heavy Equip Maintenance	PERMANENT NOTES: Vac Con out of warranty. Expensive repairs. Crane repairs. Camera van
5-9500-03-08	Backhoe Lease use 20-11	PERMANENT NOTES: Budgeted in 5-9500-20-11
<u>Supplies</u>		
5-9500-04-01	Office Supplies	6,000
5-9500-04-02	Office Equip Supplies	500
5-9500-04-03	Office Equip Maintenance	500
5-9500-04-05	Computer Equip/Software	2,500
5-9500-04-06	Software Support	5,000
5-9500-04-07	Subscriptions/Dues	2,500
5-9500-04-08	Printing	7,000
5-9500-04-09	Advertising	4,000
5-9500-04-10	Safety Program	2,500
5-9500-04-12	Postage	23,000
5-9500-04-16	Extinguisher Exp	500
5-9500-04-17	Municipal League Dues	3,100
	TOTAL Supplies	57,100
5-9500-04-17	Municipal League Dues	PERMANENT NOTES: Municipal League Legal Defense Prog rate 2013 (\$2.60/capita)
<u>Miscellaneous</u>		
5-9500-05-02	Office Equipment Purchases	14,000
5-9500-05-03	Equipment Repairs	8,000
5-9500-05-05	Equipment Rental	6,000
5-9500-05-08	Engineer Exp	9,000
5-9500-05-11	Copier /Post Lease/Exp-WW	1,500

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

80 -Water Operating
Wastewater
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
5-9500-05-16	Travel/Training	15,000
5-9500-05-50	Contract/Purchase Serv-WW	10,000
5-9500-05-57	Chemical Exp - WW	60,000
5-9500-05-58	Accounting - WW	10,000
5-9500-05-61	Depreciation Fd - WW	109,000
5-9500-05-65	Lab Exp - WW	40,000
5-9500-05-66	Operating Supplies - WW	140,000
5-9500-05-67	Dues & Fees - WW	12,000
	TOTAL Miscellaneous	434,500
5-9500-05-02	Office Equipment Purchases	PERMANENT NOTES: Office furniture 6 offices Projector with screen for training room
5-9500-05-03	Equipment Repairs	PERMANENT NOTES: Equipment at Plant
5-9500-05-05	Equipment Rental	PERMANENT NOTES: Possibly need skyjack and rental of equipment if broken down. Previously used for pond cleanout.
5-9500-05-11	Copier /Post Lease/Exp-WW	PERMANENT NOTES: FX 3000 in Water Office \$300 Toshiba in WW Plant \$480
5-9500-05-16	Travel/Training	PERMANENT NOTES: Licensing, Trade Shows, AWWA Classes AWWA Rate Study
5-9500-05-50	Contract/Purchase Serv-WW	PERMANENT NOTES: Additional projects 2013
5-9500-05-58	Accounting - WW	PERMANENT NOTES: Outsource CPA accounting firm
5-9500-05-61	Depreciation Fd - WW	PERMANENT NOTES: 3% of Operating Revenue Calculation - use Accounts 33,34,35,36
5-9500-05-66	Operating Supplies - WW	PERMANENT NOTES: Tools, sod, weed killer
<u>Customer Service</u>		
5-9500-06-06	Meter/Boxes - Cust Serv	50,000
5-9500-06-65	Operating Supplies - Cust Ser	500
	TOTAL Customer Service	50,500

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

80 -Water Operating
Wastewater
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
<u>Lift Station Expense</u>		
5-9500-07-01	Equipment/Pumps - Lift St	50,000
5-9500-07-03	Equipment Repair - Lift St	10,000
5-9500-07-29	Materials/Maintenance - LiftSt	30,000
	TOTAL Lift Station Expense	90,000
5-9500-07-01	Equipment/Pumps - Lift St	PERMANENT NOTES: Each pump is between \$6k and \$57k
<u>I & I Expense</u>		
5-9500-08-01	Equipment - I&I	5,000
5-9500-08-03	Equipment Repair - I&I	1,000
5-9500-08-29	Materials/Maintenance - I&I	10,000
5-9500-08-68	Outside Contractors - I&I	100,000
	TOTAL I & I Expense	116,000
5-9500-08-68	Outside Contractors - I&I	PERMANENT NOTES: One project for 2013
<u>Capital Exp Fixed Assets</u>		
5-9500-20-06	Vehicles	136,000
5-9500-20-11	Other Equipment	30,000
	TOTAL Capital Exp Fixed Assets	166,000
5-9500-20-06	Vehicles	PERMANENT NOTES: NP - Regions \$529,741 VAC Con CCTV \$8,829.21/mo \$105,948.12/yr Starts 2010 Ends 2015 New Truck 3/4 T \$30k - sell vehicle replacing
5-9500-20-11	Other Equipment	PERMANENT NOTES: 8" Pump \$30,000 for Station #5
<u>Construction Projects</u>		
5-9500-21-02	Sewer System Eval \$175k	50,000
5-9500-21-03	Pipe Bursting	100,000
5-9500-21-05	Buildings	5,000
	TOTAL Construction Projects	155,000
5-9500-21-02	Sewer System Eval \$175k	PERMANENT NOTES: After Rehab completed then evaluate system again
5-9500-21-03	Pipe Bursting	PERMANENT NOTES: Additional 2500' Force Main
5-9500-21-05	Buildings	PERMANENT NOTES: Storage Building

80 -Water Operating
Wastewater
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
5-9500-21-13	CONSTRUCTION PROJECTS	
	PERMANENT NOTES:	
	In house projects	
	TOTAL Sewer Fund	2,357,550
	TOTAL Wastewater	2,357,550
	*** TOTAL EXPENDITURES ***	7,564,700
	REVENUES OVER/(UNDER) EXPENDITURES	5,600

*** END OF REPORT ***

81 -Salem Royalty

REVENUE

ACCT#	ACCOUNT NAME	BUDGET
<hr/>		
	<u>Interest Revenue</u>	<hr/>
	<u>Transfers</u>	
	4-8100-50-82 Transfer from Revenue	<u>1,000</u>
	TOTAL Transfers	<u>1,000</u>
	TOTAL REVENUE	<u>1,000</u>

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

81 -Salem Royalty
Salem Royalty
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
<u>Salem Royalty</u>		
<u>Miscellaneous</u>		
5-8100-05-59	Royalty Payment	1,500
	TOTAL Miscellaneous	1,500
	TOTAL Salem Royalty	1,500
TOTAL Salem Royalty		1,500
*** TOTAL EXPENDITURES ***		1,500
REVENUES OVER/(UNDER) EXPENDITURES		(500)

*** END OF REPORT ***

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

82 -Water Revenue

REVENUE

ACCT#	ACCOUNT NAME	BUDGET
<u>Permits & Fees</u>		
4-8000-30-23	Swimming Pool Fill	2,000
4-8000-30-24	Water Sales	2,700,000
4-8000-30-25	FSDWA	25,000
4-8000-30-26	Sales Tax	243,000
4-8000-30-27	Penalties	120,000
4-8000-30-28	Water Deposits	150,000
4-8000-30-29	Misc One Time Charge	30,000
4-8000-30-30	Water Connections	50,000
4-8000-30-33	Water Misc Income	78,000
4-8000-30-40	CAW System Dev	20,000
4-8000-30-42	Pump Maintenance	500
4-8000-30-46	CAW Watershed	40,000
4-8000-30-47	Woodland Hills Watershed	2,800
	TOTAL Permits & Fees	3,461,300
4-8000-30-26	Sales Tax	
	PERMANENT NOTES:	
	Sales Tax 9% on water sales only	
	Should = Fd 80 5-8000-05-60	
4-8000-30-40	CAW System Dev	
	PERMANENT NOTES:	
	CAW service chg for new construction based on meter size	
<u>Sales Proceed</u>		
<u>Reimbursement Revenue</u>		
<u>Misc Revenue</u>		
4-8000-55-03	Insufficient Checks	4,000
	TOTAL Misc Revenue	4,000
<u>Transfers</u>		
4-8000-50-81	Salem Royalty Fee (Xfer)	1,000
4-8000-50-85	Water Impact (Xfer)	100,000
4-8000-50-86	Sub-Division Impact (Xfer)	5,000
	TOTAL Transfers	106,000
<u>Permits & Fees</u>		
4-9500-30-33	Sewer Misc Income	750
4-9500-30-34	Sewer Charge	3,600,000
4-9500-30-35	Sewer Connections	25,000
4-9500-30-36	Plumbing Permits	500
	TOTAL Permits & Fees	3,626,250

82 -Water Revenue

REVENUE

ACCT#	ACCOUNT NAME	BUDGET
	<u>Sales Proceed</u>	<u> </u>
	<u>Reimbursement Revenue</u>	<u> </u>
	<u>Transfers</u>	
	4-9500-50-96 Sewer Impact (Xfer)	75,000
	TOTAL Transfers	75,000
	<u>Fines/Pensions/Act 256</u>	<u> </u>
	<u>Interest Revenue</u>	<u> </u>
	TOTAL REVENUE	<u>7,272,550</u>

82 -Water Revenue
Revenue
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
<u>Revenue Fund</u>		
<u>Transfers</u>		
5-8200-50-80	Xfer to Water Operating	3,000,000
5-8200-50-81	Xfer to Salem Royalty Fee	1,000
5-8200-50-85	Xfer to Water Impact	100,000
5-8200-50-86	Xfer fo Subdivision Impact	5,000
5-8200-50-95	Xfer to Sewer Operating	2,360,000
5-8200-50-96	Xfer to Sewer Impact	75,000
	TOTAL Transfers	5,541,000
5-8200-50-80	Xfer to Water Operating	PERMANENT NOTES: Water Sales: \$3,005,500 Less 2011 Bond int \$152,000 Plus \$150,000 deposit refunds.
5-8200-50-81	Xfer to Salem Royalty Fee	PERMANENT NOTES: Fund 81
5-8200-50-85	Xfer to Water Impact	PERMANENT NOTES: Fund 85
5-8200-50-86	Xfer fo Subdivision Impact	PERMANENT NOTES: Fund 72
5-8200-50-95	Xfer to Sewer Operating	PERMANENT NOTES: Sewer Sales \$3,625,500 Less 2008 Bond \$720,000 Less 2012 Bond int \$140,000
5-8200-50-96	Xfer to Sewer Impact	PERMANENT NOTES: Fund 96
<u>Miscellaneous Expense</u>		
5-8200-55-02	Credit Card Fees	30,000
5-8200-55-45	DS Bonds 2008 A&B	720,000
5-8200-55-46	DS Bonds 2011	152,000
5-8200-55-47	DS Bond 2012	140,000
	TOTAL Miscellaneous Expense	1,042,000
5-8200-55-45	DS Bonds 2008 A&B	PERMANENT NOTES: Xfer to Fd 57 for Bond Pmt - Principal & Interest
5-8200-55-46	DS Bonds 2011	PERMANENT NOTES: Interest Payment for 2011 Water Bond 4/15 & 10/15 \$76k

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

82 -Water Revenue
Revenue
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
5-8200-55-47 DS Bond 2012	PERMANENT NOTES: Assume \$70k each 4/15 & 10/15 interest payment due <u>on 2012 Sewer</u> Bond	6,583,000
TOTAL Revenue Fund		6,583,000
TOTAL Revenue		6,583,000
*** TOTAL EXPENDITURES ***		6,583,000
REVENUES OVER/ (UNDER) EXPENDITURES		689,550

*** END OF REPORT ***

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

84 -Wastewater Depr

REVENUE

ACCT#	ACCOUNT NAME	BUDGET
	<u>Interest Revenue</u>	
	<u>Misc Revenue</u>	
4-8400-55-07	Xfer 3% Water Operating	199,000
	TOTAL Misc Revenue	199,000
4-8400-55-07	Xfer 3% Water Operating	
	PERMANENT NOTES:	
	3% Water \$90k	
	3% Sewer \$109k	
	Calculated:	
	Water - Accounts 23,24,25,27,29,30,33,42	
	Sewer - Accounts 33,34,35,36	
	TOTAL REVENUE	199,000

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

84 -Wastewater Depr
Depreciation
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
<u>Depreciation Fund</u>		
<u>Miscellaneous</u>		
<u>Transfers</u>		
5-8400-50-01	Xfer to Operating	458,000
	TOTAL Transfers	458,000
5-8400-50-01	Xfer to Operating	
	PERMANENT NOTES: AMI Meter System Project	
<u>Capital Exp Fixed Assets</u>		
<u>Construction Projects</u>		
	TOTAL Depreciation Fund	458,000
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	TOTAL Depreciation	458,000
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	*** TOTAL EXPENDITURES ***	458,000
<hr/>		
	REVENUES OVER/(UNDER) EXPENDITURES	(259,000)
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*** END OF REPORT ***

85 -Water Impact

REVENUE

ACCT#	ACCOUNT NAME	BUDGET
	<u>Interest Revenue</u>	<u> </u>
	<u>Misc Revenue</u>	<u> </u>
	<u>Transfers</u>	
	4-8500-50-82 Xfer Revenue Fd	<u>100,000</u>
	TOTAL Transfers	<u>100,000</u>
	TOTAL REVENUE	<u>100,000</u>

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

85 -Water Impact
Water Impact
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
<hr/>		
Water Impact Fund		
=====		
<u>Miscellaneous</u>		
5-8500-05-24	C of E WSA Note Pmt	113,786
5-8500-05-25	C of E Oper & Mtn	<u>10,000</u>
	TOTAL Miscellaneous	123,786
5-8500-05-24	C of E WSA Note Pmt	
	PERMANENT NOTES:	
	NP \$1,479,217 Corp of Engineers	
	DeGray Lake Project - Water Storage Agreement	
	13 Pmts \$113,786/yr - 1st yr all principal	
	Interest Rate 2.742% - total interest \$215,162	
	Begins 2010 - Ends 2022	
5-8500-05-25	C of E Oper & Mtn	
	PERMANENT NOTES:	
	Reuired to pay 1.2804% of the annual experienced joint-use	
	O&M expense of the Project	
	2010 Pd \$8,650 - 1.2804% of \$675,570	
<u>Transfers</u>		
5-8500-50-01	Xfer to Operating	<u>825,000</u>
	TOTAL Transfers	825,000
5-8500-50-01	Xfer to Operating	
	PERMANENT NOTES:	
	AMI Meter System Project	
<u>Capital Exp Fixed Assets</u>		
<hr/>		
<u>Interest Expense</u>		
5-8500-35-01	Interest Exp - Water Impact	<u>31,200</u>
	TOTAL Interest Expense	31,200
5-8500-35-01	Interest Exp - Water Impact	
	PERMANENT NOTES:	
	Interest on DeGray Lake Project - <u>Water Storage</u> Agreement	
	TOTAL Water Impact Fund	<u>979,986</u>
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	TOTAL Water Impact	979,986
=====		
	*** TOTAL EXPENDITURES ***	979,986
=====		
	REVENUES OVER/(UNDER) EXPENDITURES	(879,986)
=====		

*** END OF REPORT ***

86 -Subdivision Imp

REVENUE

ACCT#	ACCOUNT NAME	BUDGET
	<u>Permits & Fees</u>	_____
	<u>Interest Revenue</u>	_____
	<u>Misc Revenue</u>	_____
	<u>Transfers</u>	=====

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

86 -Subdivision Imp
Subdivision Impact Fees
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
<u>Subdivision Impact Fees</u>		
<u>Miscellaneous</u>		
<u>Transfers</u>		
5-8600-50-01	Xfer to Operating	102,000
	TOTAL Transfers	102,000
5-8600-50-01	Xfer to Operating	
	PERMANENT NOTES: AMI Meter System Project	
<u>Capital Exp Fixed Assets</u>		
	TOTAL Subdivision Impact Fees	102,000
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	TOTAL Subdivision Impact Fees	102,000
<hr/>		
*** TOTAL EXPENDITURES ***		102,000
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REVENUES OVER/(UNDER) EXPENDITURES		(102,000)

*** END OF REPORT ***

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

88 -Wolf Creek Bond

REVENUE

ACCT#	ACCOUNT NAME	BUDGET
	<u>Interest Revenue</u>	<u> </u>
	<u>Reimbursement Revenue</u>	<u> </u>
	<u>Misc Revenue</u>	<u> </u>
	4-8800-55-09 Assessment Rev - Wolf Crk Bd	<u> 4,000</u>
	TOTAL Misc Revenue	<u> 4,000</u>
	TOTAL REVENUE	<u> 4,000</u>

88 -Wolf Creek Bond
Wolf Creek Bond Fund
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
<u>Wolf Creek Bond Fund</u>		
<u>Miscellaneous</u>		
5-8800-05-59	Long Term Debt - Wolf Crk Bd	8,625
	TOTAL Miscellaneous	8,625
5-8800-05-59	Long Term Debt - Wolf Crk PERMANENT NOTES:	
	\$1,312.50 - interest - 3/1/13	
	\$6,000 - principal - 9/1/13	
	\$1,312.50 - interest - 9/1/13	
	TOTAL Wolf Creek Bond Fund	8,625
TOTAL Wolf Creek Bond Fund		8,625
*** TOTAL EXPENDITURES ***		8,625
REVENUES OVER/ (UNDER) EXPENDITURES		(4,625)

*** END OF REPORT ***

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

92 -Wolf Creek Debt
Wolf Creek Debt Serv
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
<hr/>		
	Wolf Creek Debt Service	
	=====	
	Miscellaneous	
	=====	
	=====	
	=====	

*** END OF REPORT ***

96 -Sewer Impact

REVENUE

ACCT#	ACCOUNT NAME	BUDGET
	<u>Interest Revenue</u>	<u> </u>
	<u>Misc Revenue</u>	<u> </u>
	<u>Transfers</u>	
	4-9600-50-82 Xfer Revenue Fd	<u>75,000</u>
	TOTAL Transfers	<u>75,000</u>
	TOTAL REVENUE	<u>75,000</u>

BUDGET LISTING
AS OF: DECEMBER 31ST, 2012

96 -Sewer Impact
Sewer Impact
DEPARTMENT EXPENDITURES

ACCT#	ACCOUNT NAME	BUDGET
<u>Sewer Impact Fund</u>		
<u>Miscellaneous</u>		
<u>Transfers</u>		
5-9600-50-01	Xfer to Operating	640,000
	TOTAL Transfers	640,000
5-9600-50-01	Xfer to Operating	
	PERMANENT NOTES: AMI Meter System Project	
<u>Capital Exp Fixed Assets</u>		
	TOTAL Sewer Impact Fund	640,000
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	TOTAL Sewer Impact	640,000
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*** TOTAL EXPENDITURES ***		640,000
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REVENUES OVER/(UNDER) EXPENDITURES		(565,000)
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*** END OF REPORT ***